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## NOTES AND DOCUMENTS

### FINANCIAL REPORTS RELATING TO LOUISIANA, 1766-1788

A complete study of the activities of the Spaniards within the present boundaries of the United States remains yet to be made. Nevertheless contributions of importance have been made during recent years on the basis of the first-hand sources existing in Spain. Mr. Woodbury Lowery a few years ago contributed extensively to our knowledge of Spain's activities in Florida and the gulf region. Mr. Herbert Bolton's indefatigable labors have added to the store of information regarding the northward advance of the Spaniards from Mexico and their colonial efforts in the southwest. Still more recently Mr. Charles Chapman has given the history of Spain's motives and rule in California and lastly Mr. William E. Dunn of Texas has discussed the Franco-Spanish rivalry for Texas and the gulf region in the seventeenth century. The history of the Mississippi valley during the Spanish period is as yet unwritten. The important archives of Spain, however, are slowly yielding their extensive records on this subject and there now exist in the United States growing collections which aim at the systematic accumulation of material dealing with the later period of Spanish activity in the Mississippi valley and gulf region. A large amount of material has been recently discovered and is now being obtained relative to Spanish designs on Georgia and the Carolinas and treating of the area now included in the present states of Florida, Mississippi, Louisiana, Alabama, Missouri, and Illinois.

Of the various classes and categories of historical matter the most uninteresting and unassimilable at first sight, and consequently the most neglected, are the financial records. These may consist of reports of intendants, officials of municipal and provincial finance, records of the central committee of auditing boards, or the records of the central committee of finance of the council of the Indies, the controlling tribunal of the Spanish colonial empire. The time-honored standard authorities of the

type of Bancroft and Prescott will have to be rewritten entirely in the light of the financial records which may some day be brought to light. These records are replete with new and hitherto unknown information on commerce, agriculture, industries, and general economic topics. Without in any sense minimizing the value of diplomatic correspondence, letters of governors and captains-general, accounts of expeditions for conquest, plans of government and legislation and the like as historical material, the assertion may safely be made that no faithful and complete account of the Spanish period of America colonial history can be written without minute reference to the details of colonial finance. It is not going too far to say that this subject has not been given sufficient attention up to the present.

With the idea of inviting attention to the records of this character which exist in complete form for the province of Louisiana the following four typical reports have been selected:

I. A record of the amount of tobacco shipped from Louisiana to Vera Cruz in 1787 and 1788.

II. A statement of income and expenditures of the department of Indian affairs and immigration in Louisiana for the year 1786.

III. A statement of income and expenditures of the province of Louisiana for the year 1786.

IV. A statement of expenditures of the province of Louisiana from January 1, 1766 to December 31, 1785.

CHARLES H. CUNNINGHAM

I

[Letter] No. 523,<sup>1</sup> transmitting a statement of the amount of tobacco shipped this year to the ports of Cadiz and Vera Cruz.

To His Excellency, the Marquis of Sonora.<sup>2</sup>

Most Excellent Sir:

I transmit herewith a statement relative to the quantity of tobacco

<sup>1</sup> In the *Archivo general de Indias* (Seville, Spain), 87-1-21, *Audiencia de Santo Domingo*. The original of this report is in the correspondence of the intendant of Louisiana. This collection, now being transcribed and brought to the United States by the author of this note, consists of eleven *legajos* (bundles) and extends from 1783 to 1803.

<sup>2</sup> The addressee of this letter was José de Gálvez, who had been visitor of New

belonging to last year's crop which I have forwarded to the ports of Cadiz and Vera Cruz during the current year. Your Excellency will note that to the latter port I have sent 810,694 Castilian pounds [*libras castellanas*] and to the former 673,406 French [pounds], which fact I now communicate for Your Excellency's information and for that of His Majesty. May God guard Your Excellency for many years.

Martin Navarro<sup>3</sup> [rubric].

New Orleans, July 18, 1787.

[Accompanying the foregoing]

*Statement of the amount of tobacco belonging to the last year's crop shipped during the current year to the ports of Cadiz<sup>4</sup> and Vera Cruz (and charged to the royal exchequer) in the following vessels, to wit:*

Brig *San Antonio*, Captain Juan Albella, March 9, 1787, to Cadiz: 200 barrels, 13,888 rolls,<sup>5</sup> weight 58,757 pounds.

Brig *La Tetis*, Captain Francisco Stock, March 26, 1787, to Cadiz: 750 barrels, 53,556 rolls, weight 261,940 pounds.

Spain from 1765 to 1771, and who, on the death of Arriaga in 1775, was made minister of the Indies. He received this report in his capacity of *superintendente general de real hacienda* (general superintendent of the exchequer), which was the culminating office of the financial system devised by Charles III. Various reports to Gálvez and his successors, which deal exclusively with finance, are in the *Archivo general de Indias*, 136-5-3 to 7.

<sup>3</sup> Navarro was intendant of Louisiana at this time. He had accompanied O'Reilly to Louisiana in 1766 and was regularly made intendant in 1783. He returned to Spain in 1788. James A. Robertson, *Louisiana under the rule of Spain, France, and the United States, 1785-1807; social, economic and political conditions of the territory represented in the Louisiana purchase as portrayed in hitherto unpublished contemporary accounts* (Cleveland, 1911), 1: 261; Alcée Fortier, *History of Louisiana* (New York, 1904), 1: 159. As intendant of the province he exercised supervision over commerce, agriculture, and finance. His reports may be found in the series referred to in note 1.

<sup>4</sup> Tobacco was usually sent from New Orleans to Vera Cruz, which was the regular port of entry and departure for tobacco shipped under Spain's monopoly system. The exceptional circumstances of its direct shipment to Spain of course accounts for the fact that this report was made directly to the minister of the Indies by the intendant of Louisiana instead of following the usual practice of reporting to the *contaduría de tabacos* of New Spain. It was nevertheless customary for the intendant to send to Spain a duplicate of the statement accompanying the shipments to Vera Cruz. A complete series of these transcripts exists in the archives. Herbert I. Priestley, in *José de Gálvez, visitor general of New Spain, 1765-1771* (Berkeley, 1916), 153, states on the authority of Maniau's *Compendio* that no more tobacco was shipped from Louisiana after 1792. For various scattered citations regarding tobacco in Louisiana see Robertson, *Louisiana under the rule of Spain, France, and the United States*, 1: 127, 137, 223, 230, 237, 239, 256, 265, 286, 297.

<sup>5</sup> *Andullos*. This word can not be translated as bales.

Frigate *La Luisiana*, Captain José Urquijo, April 20, 1787, to Cadiz: 906 barrels, 74,318 rolls, 352,709 pounds.

Total to Cádiz: 673,406 pounds.

Brig *Minerva*, Captain Juan Castañedo, February 13, 1787, to Vera Cruz: 62,000 rolls, 280,960 pounds.

Brig *Padre de Familias*, Captain Predo Badia, February 15, 1787, to Vera Cruz: 81,000 rolls, 366,933-5 pounds.

Brig *Minerva*, Captain Juan Castañedo, June 8, 1787, to Vera Cruz: 33,400 rolls, 162,801-1 pounds.

Total to Vera Cruz: 810,694 pounds.

Grand total (to Cadiz and Vera Cruz) 1,484,100-6 pounds.

*Note.* The 673,406 pounds sent to Vera Cruz are expressed in *peso francés*. It should be explained that *pesos francés* is 6 $\frac{2}{3}$ % more than *peso castellano*.

Martin Navarro [rubric]  
New Orleans, July 18, 1787.

[Letter] No. 70, transmitting a statement of the amount of tobacco shipped during the current year to the port of Vera Cruz.

To His Excellency B. F. Antonio Valdez.  
Most Excellent Señor:

The enclosed statement will inform Your Excellency as to the quantity of tobacco of last year's crop which I have sent to Vera Cruz for the use and account of the tobacco monopoly of Mexico. You will observe that the total aggregates 908,117 pounds. May God guard Your Excellency many years.

Martin Navarro [rubric]  
New Orleans, May 3, 1788.

[Accompanying the foregoing]

*Statement showing the amount of tobacco of the last year's crop sent during the current year to the port of Vera Cruz.*

*Rolls – Pounds*

Shipped on February 26, 1788 by the brig <i>San Antonio de Padua</i> , Captain Francisco de Aillon.....	80,569–400,000
Shipped on March 8, 1788 by the brig <i>Gálvez</i> , Captain Francisco Arnia .....	65,041–324,650
Shipped on March 27, 1788 by the brig <i>Nuestra Señora del Carmen</i> , Captain Mateo Cordeviola.....	55,465–273,467
	<hr/> 201,075–998,117

Martin Navarro [rubric]  
New Orleans, May 3, 1788.

## II

[Letter] No. 17,<sup>6</sup> transmitting two statements which show the products, income and expenditures of the royal treasury of the Province of Louisiana for the year 1786.

*Statement of the income and expenditures of the Department of Immigration and Indian Affairs [Ramo de Población y Amistad de Indios]<sup>7</sup> of the Province of Louisiana for the year 1786, formed in compliance with the royal order of the 30th of July of the current year.*

*Receipts*

	<i>Silver reales</i> <sup>8</sup>
Balance on hand from last year.....	137,567-33
Advances [loans] made by the Treasurer General of Military Affairs .....	1,840,000
Return of funds and properties belonging to this Department .....	84,749-16
Sale of goods.....	16,709-27
Total .....	2,079,027-08

*Expenditures*

For salaries.....	42,722-03
For expenses in connection with the settlement of Canary Islanders .....	387,626-26
Same for the Acadians.....	1,104,970-25
Expenses of the Department.....	198,062-10
Total .....	1,733,381-30
Balance left for the year 1787.....	345,645-12

*Note.* This Department has no regular income, with the exception of a stipend of 40,000 *pesos* formerly allotted for its necessary expenses.

<sup>6</sup> *Archivo general de Indias*, 87-1-21.

<sup>7</sup> *Ramo* may be rendered as department, division, or branch. *Población* in this instance has a more significant meaning than population or village. This department had to do with the immigration of settlers and with the administration of the Indians. Literally the meaning of the phrase would be "population and friendship of the Indians."

<sup>8</sup> *Reales de plata fuerte*. The value of the *real de plata* was fixed by the royal decrees of February 28, 1538, July 16, 1595, and January 20, 1642, at 34 maravedís, while the *real de vellón* was evaluated at 68 maravedís. The *peso* was estimated at the value of 8 *reales de plata* except in Paraguay, where *pesos* of 6 *reales* were legalized. *Recopilación de leyes de los reinos de las Indias*, lib. 4, tit. 25. Bourne, in his "Historical introduction," in Emma H. Blair and James A. Robertson, *The Philippine islands, 1493-1803* (Cleveland, 1903), 1: 39, estimates the value of the *peso* at a dollar, present currency; while Charles E. A. Gayarré, *History of Louisiana* (New Orleans, 1885), 1: 186, states that a dollar contained 10 *reales*.

This is not sufficient and has not been since 1779, from which date it has had to bear the expenses of the immigration of settlers from Malaga, the Canaries<sup>9</sup> and the Acadians,<sup>10</sup> as well as the presents made annually to the Indians, and especially in 1784 on the occasion of the celebration of the congresses of Pensacola and Mobile. In order to meet these expenses it has been necessary to ask for advances from the royal treasury of situation [*reales cajas de situación*] and consequently we are indebted to it for extensive sums advanced since the year 1779, when the subsidies to these provinces began to diminish.

Joseph de Orue [rubric]

New Orleans, November 20, 1787.

### III

*Statement of the income, debts and expenditures of the Royal Treasury of the Province of Louisiana for the year 1786, formulated by the Board of Military Audits [contaduría principal de ejército] in conformity with the royal order of March 30, 1787.*

#### *Divisions of Exchequer*

	<i>Silver reales</i>
<i>Situación</i> : gross income.....	4,333,496-23
Expenditures .....	2,162,610
Balance .....	2,170,886-23
<i>Alcabala</i> <sup>11</sup> <i>de Entrada</i> .....	315,518-28
<i>Alcabala de Salida</i> .....	105,936-28
<i>Alcabala antigua y moderna</i> .....	3,350-21

<sup>9</sup> Propositions were advanced for the immigration of Canary Islanders to Florida as early as 1675. William E. Dunn, *Spanish and French rivalry in the gulf region of the United States, 1678-1702; the beginnings of Texas and Pensacola* (Austin, 1917), 22, 26.

<sup>10</sup> See Fortier, *History of Louisiana*, 1: 147 ff., and Gayarré, *History of Louisiana*, 3: 115, 119, on the subject of the Acadian migration to Louisiana. The last-mentioned authority states (3: 185) that the total Acadian population in 1787, as ascertained by official census, was 1,587. There is considerable data on the subject of the immigration of the Islanders, Acadians, and Malagueños in *Archivo general de Indias*, 87-1-19 to 29 and 86-6-9 to 19, as well as among the Carnegie photographic transcripts of the *Papeles procedentes de Cuba*.

<sup>11</sup> The *alcabala* was a percentage tax levied on all business transactions. As noted here, there were four distinct transactions on which an *alcabala* might be levied. The *derecho de entrada* was a sort of *octroi* paid on transactions involving the entrance of goods to the capital, the *derecho de salida* was paid on sales of goods outwards. These taxes were distinct from the *almojarifazgo* which was an import and export tax. The *alcabala antigua y moderna* at this time was an eight per cent tax, of which two per cent was a war tax levied on January 22, 1782, and reduced to six per cent in 1791. Aside from these, there was an *alcabala* paid on the sale of boats (*venta de embarcaciones*) which produced a fair revenue owing to condi-

<i>Alcabala de venta de embarcaciones</i> .....	15,412-27
<i>Almojarifazgo</i> <sup>12</sup> .....	45,597- 6
<i>Armada de Barlovento</i> <sup>13</sup> .....	1,675-10
<i>Comisos</i> <sup>41</sup> .....	41,519- 7
<i>Oficios vendibles y renunciables</i> <sup>15</sup> .....	4,800

tions of transportation prevailing in Louisiana. See *Recopilación*, lib. 8, tit. 17, ley 11 and note 5, also lib. 8, tit. 13, ley 1. A transcript of the *cédula* of January 22, 1782, exists in the *Archivo general de Indias*, 87-1-20, and another may be found in 136-5-7, together with the order which restored the *alcabala* to six per cent.

<sup>12</sup> *Almojarifazgo*: an import and export tax originating in Spain, but applied to the Americas by Philip II, who, by the *cédulas* of June 24, 1566, and December 28, 1568, ordered a five per cent tax on all goods leaving Seville for the Indies (the ordinance of December 28, 1562, having fixed one at two and one-half per cent) and an import tax in the Indies on these same goods of ten per cent, making in all a tax of fifteen per cent. *Recopilación*, lib. 8, tit. 15, leyes 1, 2, 8, 10, 22, 24. Priestley (*José de Gálvez*, pp. 364-365) reproduces tables from Fonseca y Urrutia which show that at Vera Cruz from 1785 to 1791, and at Acapulco, from 1786 to 1790, the rate of *almojarifazgo* varied from two and one-half per cent to twenty per cent and two and one-half per cent to thirty-three and one-half per cent, respectively.

<sup>13</sup> *Armada de Barlovento*: this was a form of *avería* levied on merchants and ship-pers utilizing the American fleets for convoy expenses. The origin of the *avería* dates back to the incursions of the British upon Spanish commerce in the days of Drake and Hawkins. The earliest colonial *avería* mentioned in the laws of the Indies was levied in 1573. *Recopilación*, lib. 9, tit. 9, ley 43. The *armada* was a special tax levied first in 1635 to aid in the equipment and maintenance of the *Barlovento* (Windward) squadron, which was called into being after the destruction of the Spanish commercial fleet in 1632 by the Dutch and the loss of cargo and specie valued at 12,000,000 *pesos*. The armed fleet at first consisted of fourteen vessels, and an annual contribution of 600,000 *pesos* was levied on the American colonies for its support. Mexico contributed 200,000 *pesos*, which were levied by a two per cent excise. Hubert H. Bancroft, *History of Mexico* (San Francisco, 1883), 3: 83, 103, 202.

<sup>14</sup> *Comisos*: (1) the goods seized, or (2) the penalty of forfeiture incurred in case of conviction of smuggling or the apprehension of a cargo unaccompanied by the proper and necessary shipping papers. The *cédula* of July 11, 1758, ordered that on the detention of a cargo, thirteen per cent should be taken to cover the royal duties (*alcabala* and *almojarifazgo*). One-sixth of the balance went to the judge trying the case and a fourth of the remainder to the informant. The remainder was seized by the government. A subsequent law, promulgated in 1772, ordered that the product of the seizure of all cargoes should be divided into three parts for equal division among the judge, the informants, and the government. *Recopilación*, lib. 8, tit. 17, ley 7, and note 3. As is well known to the student of American history, there was much smuggling in the gulf region during this period.

<sup>15</sup> *Salable and renunciable offices*: the sale of offices and the payment of a tax by those who renounced them constituted a fruitful source of revenue throughout the Spanish colonial empire. This system was first worked out for Spain in 1522 by Doña Juana and it was applied in full to the colonies by Philip II on November 13, 1581, though the practice of selling offices in the Indies was authorized as early as 1564. The price paid for an office was always higher than the annual income. Indeed, cases have been noted wherein 24,000 *pesos* were paid for the office of pro-



<i>Media annata</i> <sup>16</sup> .....	377-20
<i>Monte Pío</i> <sup>17</sup> <i>de Oficinas</i> , total income.....	10,222-12
Expenditures .....	1,796-13
Balance .....	8,425-33
<i>Monte Pío de Ministros</i> .....	4,391-11
<i>Monte Pío Militar</i> .....	10,990-29
Expenditures .....	8,248
Balance .....	2,742-29
<i>Valisa</i> <sup>18</sup> .....	13,384
Expenditures .....	15,163
Charged .....	1,779

vincial governor in the Philippines, — more than that official could possibly gain in salary throughout his entire term of six years. Officials made great profits from the exercise of the right to trade. The offices usually sold were those of an administrative character: those of clerks, notaries, secretaries, municipal offices, revenue collectors, and administrators. Judicial offices were sold at times, on occasion of great financial need, though this practice was proscribed by the laws. See *Recopilación*, lib. 8, tit. 20, leyes 1, 4, 7, 14, 24, 26.

<sup>16</sup> *Media annata* (modern *anata*) or half annat, was an income tax paid by officials of the Spanish colonies. The law of May 22, 1631, which established the *media anata* in America, provided that half of the first year's salary of all royal appointees should be paid into the royal treasury. On November 6, 1642, the tax was increased by half, but on February 17, 1649, was reduced to its original size. In 1664 it was specified that the tax should be paid in two installments, the first directly into the royal treasury at the time of appointment, the second before the end of the first year of service into the treasury of the colony where the appointee was located. The last important law on the subject was promulgated on May 26, 1774. It prescribed different rates and methods of payment for officials of different rank and grade. *Recopilación*, lib. 8, tit. 19, ley 4 and note. See also Priestley, *José de Gálvez*, 334.

<sup>17</sup> A *montepío* was a fund made up by enforced contributions or discounts from the salaries of officials in Spain's colonies. These were collected and administered by the government. The purpose was the accumulation of money for the support of widows and orphans of deceased colonial officials. There were, in effect, three distinct organizations, the *montepío de ministros*, for ministers, judges, and officials of a higher category; the *montepío de oficinas*, for clerks and administrative employees; and the *montepío militar*, for soldiers. These *montepíos* did not insure the lives of soldiers or of officials (see Priestley, *José de Gálvez*, wherein it is stated that they were insurance societies), but rather established funds designed to aid dependents to tide over the period of stress and embarrassment following the death of a husband or father. Orphanages were sometimes partially supported by the *montepíos*, and children were kept and educated in convents and schools at the expense of these organizations. Funds were also furnished by these same sources for the transportation of widows and orphans back to Spain. The *montepío* was a development of the eighteenth century. See Eseriche, *Diccionario*, 2: 614. In the *Archivo general de Indias*, 136-5-5 to 7 and 142-2-2 to 7, are a large number of the reports of these *montepíos*, which were audited by the board of audits of the council of the Indies.

<sup>18</sup> *Valisa* (or *valiza*): a tax levied on shipping for the maintenance of buoys and other marks designed to be of aid in navigation.

<i>Penas de Cámara</i> <sup>19</sup> .....	
Expenditures .....	30,260
Charged .....	30,260
Total income from the above divisions.....	4,906,673-28 <sup>20</sup>
Total expended.....	2,218,077-13 <sup>21</sup>
<hr/>	
Balance in favor of the above.....	2,720,635-15
Balance against.....	32,039

The above statement shows that there was paid into the General Military Treasury [*Tesorería General de Ejército*] of this Province in the year 1786 from the Division of Situation and from other sources of royal income, the sum of 4,906,673 *rs.*, 28 *mrs.*; there was paid out for current expenses the sum of 2,218,077 *rs.* 13 *mrs.*, remaining on hand January 1, 1787 the sum of 2,720, 635 *rs.* 15 *mrs.* The divisions of *Valisa* and *Penas de Cámara* are debited with a balance of expenditures over revenue of 32,039 *rs.* as in 1785, the total balance of which year was 2,339,078 *rs.*, but not reported because not required by royal order.

*Note:* During the current year payments to invalid soldiers amounted to 32,678 *rs.* 30 *mrs.*, the import of which is included in the total expenditure of Situation.

*Addenda:* There have not been included in this statement the 1,520,-000 *rs.* taken from the funds of Situation and applied to Immigration and Indian Affairs for extraordinary expenses in addition to the 320,-000 <sup>22</sup> which constituted the regular income of this division.

*Addenda:* Neither the 64,000 *rs.* contributed this year to the tobacco rent of New Spain, nor the 100,511 *rs.* contributed to the naval establishment at Havana have been included in this account. These sums, added to those of Indian Affairs [*sic*] aforementioned, amount to 2,004,-511 *rs.*, which, subtracted from the net income of the Province, leave remaining the sum of 716,124 *rs.* 15 *mrs.*

<sup>19</sup> *Penas de Cámara:* the revenue obtained from court fines and penalties. In some cases special receivers (*receptores*) were appointed to administer these funds, in others this was attended to by the regular treasury officials. Very explicit laws stipulated the manner of accounting for and administering this money. Matters had grown so lax by 1621 that Philip IV was constrained to forbid the loaning or utilization of these funds for any purpose other than the expenses of the administration of justice. The revenue derived from fines paid but little of the cost of that complete and expensive judicial system which Spain designed for her colonies.

<sup>20</sup> This is the sum of the gross income of *Situation*, plus the sum of the various other divisions indicated above.

<sup>21</sup> Obtained by adding the expenditures of *Situation*, *Montepío Militar*, *Valisa*, and *Penas de Cámara*.

<sup>22</sup> The 320,000 *reales* referred to in the report of November 20, 1787, as 40,000 *pesos* (at 8 *reales* the *peso*).

*Addenda:* The amounts shown herein as derived from customhouse dues and from fines levied on contraband, for which certificates and bills [notes] current in the Province have been accepted, are not considered as having extinguished the debts until actually paid; this ruling is made in the absence of a royal pronouncement on the subject.

*Addenda:* To the 2,162,610 *reales* expended by the Division of Situation may be added 1,428,233 *rs.* 32 *mrs.* outstanding in certificates of credit issued on account of lack of funds in the year mentioned, as set forth in the *estado general de deudas* [report of liabilities] remitted already to Spain; the total expense of the Division of Situation is shown to be 3,590,843 *rs.* 32 *mrs.*, itemized as follows:

Charged to the three battalions of the regular regiment garrisoning this place, at Pensacola, Mobile, Natchez, and other forts and posts of this Province; militia staff; company of Dragoons and artillery detachment.....	1,173,671 <i>rs.</i> 31 <i>mr.</i>
Salary of the General Staff of this Post, army officers and retired officers attached.....	167,597 “ 22 “
Salaries of treasury officials.....	250,624 “ 23 “
Salaries of curates and other ecclesiastical ministers of the colony.....	21,922 “ 17 “
Subsidy to the treasury of Pensacola.....	160,000 “
Orders drawn by said treasury [Pensacola] and honored by this department.....	72,354 “ 17 “
Paid to the <i>Monte Pío Militar</i> covering deductions made in its favor during the current year.....	10,990 “ 22 “
Paid to the <i>Monte Pío de Ministros</i> , as above.....	3,948 “ 2 “
Paid to the <i>Monte Pío de Oficinas</i> , as above.....	7,040 “ 2 “
Payment of loans made to the royal treasury by various individuals.....	210,157 “
Balances from former years to be assumed.....	614,142 “ 3 “
Expenses of royal hospitals of this place, Mobile, Natchez, construction of forts at the latter place, purchase of effects for the subsistence of the garrison at Natchez, Mobile, Pensacola, Balize, and New Orleans, and for other extraordinary expenses	897,394 “ 31 “

*Addenda:* This report does not include tobacco, since that subject is considered apart from the regular revenue, its income being noted and reported directly to the auditing department [*contaduría*] of that *ramo* by the officials of New Spain.

Joseph de Orue [signed]  
New Orleans, 24 November, 1787.

## IV

[Letter] No. 521,<sup>23</sup> transmitting a statement and account of the expenditures of the various branches of the royal exchequer in this Province, in the two decennials from January 1, 1766, until the end of December, 1785.

To His Excellency, the Marquis of Sonora,  
Most Excellent Sir:

I transmit herewith a statement and account of all expenditures of the departments of the royal exchequer of this Province, pertaining to the two current decennials from January 1, 1766, to December 31, 1785, which have been formulated by this Board of Military Audits [*contaduría principal de ejército*] with the care and conciseness required by the Royal Order of September 6th of last year. May God keep you for many years.

Martin Navarro [signed]  
New Orleans, July 18, 1787.

[Enclosed with the above letter]

*Expert account and explanation in which this Board of Military Audits summarizes the expenditures of the different branches of the royal exchequer from January 1, 1766, to December 31, 1785, divided into two decennials in accordance with the Royal Order of September 5, 1786, transmitted by this Intendency General, to wit:*

*First Decennial*

	1766	Silver reales
Situation [ <i>Ramo de Situación</i> ]: including the pay of officials and troops, the general staff and the dependents [ <i>empleados</i> ] of the departments of War and Finance...		227,992
Extraordinary: including the expenses involved in the collection and distribution of provisions and supplies in the Plaza and in the different subsidiary posts, gratifications, house-rental, boat-hire, etc.....		28,688- 6
Marine: including the payment of personnel and the purchase of materials for the outfitting of ships at the expense of the royal exchequer.....		17,633
	1767	
Situation: items same as above [1766], with additional expenses incident to spiritual matters [ <i>pasto espiritual</i> ], supplements for French troops, and the payment of armory employees.....		961,052- 6
Extraordinary: items same as above, comprising (for this		

<sup>23</sup> *Archivo general de Indias*, 87-1-21.

year) expenditures for the collection of provisions and other necessities for the Plaza and outlying military stations, house-rentals, boat-hire, transportation, gratifications, repairs, extensions, and new buildings in the Plaza	61,484
Marine: items same as last year.....	84,292
Immigration and Indian Affairs [ <i>Población y Amistad de Indios</i> ]: this department, which was founded during the current year, expended in behalf of the Acadian families sent from Europe for the settlement of this Province and also for the purchase of provisions and effects for the savage nations.....	60,292

## 1768

Situation: the demands of this department were the same as last year, consisting chiefly of the payment of officers and men of the former French garrison and their financial officials, prior to the assumption of the command by His Excellency, the Count O'Reilly [ <i>Señor Conde O'Reilly</i> ].....	918,202
Extraordinary: this is increased over the expenditures of last year by the payment of French debts contracted prior to the coming of Señor O'Reilly.....	268,636
Marine: items same as last year.....	113,268
Immigration and Indian Affairs: items same as last year..	23,072

## 1769

Situation: in addition to the expenses of 1768, this department paid the salaries of the <i>cabildo</i> <sup>24</sup> just created, the salaries of the militia just formed by His Excellency and the increase of salaries of the departments of War and Exchequer, as well as those of all the officials and soldiers who came with His Excellency.....	1,444,243
Extraordinary: an increase over the year 1768 by the changes effected by order of His Excellency in the capital and posts, the park of artillery, rental of boats to carry the troops, the debts of the French and other numerous expenses which were incidental to the above-mentioned expedition.....	423,472

<sup>24</sup>*Cabildo*: municipal council. The members of this body, appointive or elective at different times and under varying circumstances, were termed *regidores*. In the larger municipalities such as Mexico, Havana, and Manila, two *alcaldes ordinarios* were elected by the *cabildo* to serve as judges of first instance and at the same time to exercise membership in that body. At times, however, as in the early history of Manila and Mexico, *alcaldes ordinarios* were designated by the governor or viceroy. The term *ayuntamiento* was synonymous with *cabildo*. See *Recopilación*, lib. 4, tit. 9, *leyes* 1 to 23.

Marine: additional expense incident to the arrival of the ships of the above-mentioned expedition.....	194,952
Immigration and Indian Affairs.....	19,664
1770	

Situation: same as heretofore, deducting the amounts formerly paid to French troops.....	969,768
Extraordinary: items same as heretofore, deducting former payments to cover debts of the French.....	203,040
Marine: items the same as formerly, with some diminution in the number of ships and sailors, the items of this account having ceased with this year to be charged to the royal treasury.....	66,796
Immigration and Indian Affairs: as in 1769 with some diminution in the cost of gifts for Indians.....	24,304
Situation: items as formerly, less payments to French troops .....	801,854
Extraordinary: items same as last year, less expenditures to cover French debts in the Province.....	25,804
Immigration and Indian Affairs: items same as last year..	32,599
1772	

Situation: items the same as for the year 1771, with the addition of salaries for school-teachers [ <i>maestros de escuela</i> ] recently arrived, and of the employees of the Royal Hospital and their expenses.....	876,960
Extraordinary: same items as last year.....	15,785
Immigration and Indian Affairs: same items as last year..	43,387
<i>Penas de Cámara</i> : which begins this year.....	1,949
1773	

Situation: same items as last year.....	806,390
Extraordinary: same items as last year.....	7,118
Immigration and Indian Affairs.....	31,253
<i>Penas de Cámara</i> : same items as last year.....	369
1774	

Situation: items as formerly.....	802,887
Extraordinary: same items as formerly.....	46,076
Immigration and Indian Affairs.....	36,212
<i>Penas de Cámara</i> : same items as formerly.....	1,510
1775	

Situation: same items as last year.....	810,451
Extraordinary: same items as last year.....	23,614
Immigration and Indian Affairs: same items as last year..	38,052
<i>Penas de Cámara</i> .....	

The total expenses of all departments of the royal exchequer in the first decennial amounted to ten million, five hundred and twelve thousand, one hundred and twenty *reales*, twelve *maravedís*<sup>25</sup> of silver [*plata fuerte*] or one million, three hundred and fourteen thousand, fifteen *pesos*, twelve *maravedís* in silver.

Joseph de Orue [rubric]  
New Orleans, May 31, 1787.

### Second Decennial

#### 1776

Situation: money was paid out under this fund for the following items: support of the General Staff of the Plaza of New Orleans, officers and troops constituting the garrison here, salaries of the employees of the departments of Royal Exchequer and Justice, employees of the Royal Hospital, and other expenses of the last-mentioned institution, pay of the militia garrisoning the various posts, support of the clergy [ <i>pasto espiritual</i> ] and expenses of the <i>cabildo</i> .....	803,018-12
Extraordinary: included in the items for this year are the expenses involved in the collection of provisions and effects for the use of the capital and outlying posts, costs of transportation, rental of storehouses and flatboats, extra expenses in the Plaza and posts, and outlays for the artillery park.....	49,024
Immigration and Indian Affairs: expenses incurred during present year on account of the Acadian families and other settlers of the Province; purchase of provisions and effects for the Indians.....	21,085-32
<i>Penas de Cámara</i> .....	391

#### 1777

Situation: same items as last year.....	790,833
Extraordinary: same items as last year.....	114,953
Immigration and Indian Affairs: same items as last year with additional expenses incurred in bringing Indians to the capital and posts.....	109,453
<i>Penas de Cámara</i> : same items as last year.....	2,274

#### 1778

Situation: same items as last year.....	848,221
Extraordinary: same items as last year, with some extra expenditure on account of the expeditions of Manchac and Palo Colorado.....	266,174

<sup>25</sup> Maravedí, a thirty-fourth part of a *real de plata*.

Immigration and Indian Affairs: same items as last year, with increases due to the immigration of flax and hemp laborers .....	148,066
<i>Penas de Cámara</i> .....	3,992

1779

Situation: extra expenditure on account of the officers and troop of the Second Battalion, newly created, and of the new companies of dragoons just come from New Spain..	1,417,734
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Extraordinary: same as usual, with extra expense on ac- count of recruits from the Islands, water, pay of the militia which garrisoned the Plaza during the expedition to Manchac and those serving in that expedition, extra gratifications, the loading of boats, and various extra- ordinary expenditures to which this expedition gave rise	2,094,424
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Immigration and Indian Affairs: items as usual, augmented by the extra expenditures on account of the arrival of settlers, transportation of Indians, Indian gifts, etc.....	1,028,544
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<i>Penas de Cámara</i> : increased expenses on account of the war	6,455
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1780

Situation: same items as those of 1779.....	1,397,597
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Extraordinary: augmented this year by the expenditures on behalf of the expedition to Mobile, the pay of an un- assigned company of Germans recruited in Manchac which served voluntarily in this Plaza; loans advanced by the governor to the agent of the United States of America .....	2,048,131
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Immigration and Indian Affairs: same items as formerly, with the extra cost of gifts made to Indians serving in the expedition to Manchac.....	653,050
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<i>Penas de Cámara</i> : same items as last year.....	4,621
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1781

Situation: items as usual, but augmented by the expendi- tures and upkeep of the conquered forts of Mobile, Man- chac, and Palo Colorado, and with the increase of sal- aries of the General Staff of this Plaza.....	2,487,272
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Extraordinary: same items as usual, with additional ex- penditure incident to the expedition of Pensacola and the upkeep of the conquered places.....	3,389,166
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Immigration and Indian Affairs: same items as heretofore with some increase on account of the transportation of Island immigrants [ <i>Isleños Pobladores</i> ].....	857,969
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<i>Penas de Cámara</i> : same items as usual but less in amount than the year before.....	411
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## 1782

Situation: expenditures increased by the upkeep of the conquered places; note the elimination of further expense incident to the unattached company of Germans, which was reorganized..... 1,788,907

Extraordinary: items the same as usual, augmented by the extra expense of the upkeep of Pensacola and the expedition made to suppress the rebellion which occurred at Natchez; extra outlay by the commandant of Illinois in the defense of his post against an Indian uprising; construction of a new fort at Natchez and repairs to the one at Mobile..... 1,463,345

Immigration and Indian Affairs: same items as usual but augmented by the expenditures made for thirty-three immigrant families arising at Pensacola; gifts [for Indians] at Mobile, Pensacola, and Illinois; expenses connected with the arrival and transportation of settlers at the capital..... 2,136,902

*Penas de Cámara*: same items as formerly..... 410

## 1783

Situation: same items as last year..... 1,734,328

Extraordinary: same items as last year..... 1,425,227

Immigration and Indian Affairs: same items as last year, less the expense of making extra gifts to the Illinois Indians, as was done last year..... 968,241

## 1784

Situation: same items as last year..... 1,707,894

Extraordinary: items diminished by the cessation of extra expenditures of former years in Illinois and Natchez.... 951,065

Immigration and Indian Affairs: items as usual, but augmented by the expenditures connected with the celebration of the congress of Indians at Pensacola..... 1,586,917

## 1785

Situation: expenditures augmented by the increased number of employees in the departments of government in the capital and captured places, in the General Staff and other incidentals..... 2,341,752

Extraordinary: augmented by the extra expenses connected with the new expedition of Natchez, on receipt of reports of the arrival of American troops..... 1,987,352

Immigration and Indian Affairs: decreased by the giving of fewer gifts to the Indians..... 762,852

Total ..... 37,398,051-10

The total outlay of the second decennial has amounted to thirty-seven million, three hundred and ninety-eight thousand, fifty-one *reales*, ten *maravedís* of silver [*plata fuerte*], which make four million, six hundred and seventy-four thousand, seven hundred and fifty-six *pesos*, three *reales*, and ten *maravedís*.

Josef <sup>26</sup> de Orue [rubric]

New Orleans, May 31, 1787.

[Accompanying, but apart from the above]

*General Résumé in Silver Reales*

First Decennial.....	10,512,120-12
Second Decennial.....	37,398,051-10
	<hr/> 47,910,171-22

*Note:* In the general résumé are included the total of the amounts drawn by this treasury upon those of Havana, Vera Cruz, and Mexico, with the sole exception of [payment for] five hundred *tercios* of flour and three hundred of *menestra* which were sent from Vera Cruz at the request of the Governor of this province.

Josef de Orue [rubric]

New Orleans, May 31, 1787.

<sup>26</sup> Here signed "Josef," but in the foregoing documents "Joseph."